

## Article - Local Government

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§20–117.

(a) Except as provided in subsection (b) of this section, a claimant may appeal to the Maryland Tax Court, within 30 days after the date on which a notice under § 20–116(c) of this subtitle is given, in the manner allowed in Title 13, Subtitle 5, Parts IV and V of the Tax – General Article.

(b) If a claimant is not given notice under § 20–116(c) of this subtitle within 6 months after the claim is filed, the claimant may:

- (1) treat the claim as being disallowed; and
- (2) appeal the disallowance to the Tax Court.

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